

## ABSTRACT

As a polarizing plate with optical compensation function, that is thin and excellent in optical characteristics, the present invention provides a  
5 polarizing plate with optical compensation function including at least two optically compensating layers. The optically compensating layers includes: an optically compensating A-layer formed of a polymer film, satisfying conditions represented by formulae (I) and (II) below; and an optically  
10 compensating B-layer formed of a non-liquid crystalline polymer film, satisfying conditions represented by formulae (III) to (V) below.

$$20 \text{ (nm)} \leq R_{e_a} \leq 300 \text{ (nm)} \quad (\text{I})$$

$$1.0 \leq R_{z_a} / R_{e_a} \leq 8 \quad (\text{II})$$

$$1 \text{ (nm)} \leq R_{e_b} \leq 100 \text{ (nm)} \quad (\text{III})$$

$$5 \leq R_{z_b} / R_{e_b} \leq 100 \quad (\text{IV})$$

$$15 \quad 1 \text{ (}\mu\text{m)} \leq d_b \leq 20 \text{ (}\mu\text{m)} \quad (\text{V})$$

The present invention also provides a liquid crystal display using the polarizing plate.